No.	Division.	1893-94.	1894-95.
		Rs.	Rs.
1	East Thána	1,618	666
2	West Thána	30	80
3	Surat	473	361
4	Panch Maháls	836	2,346
	Total ...	2,957	3,453

89. The large grant last year in East Thána was explained in paragraph 108 of the administration report as due to a large fire in the village of Dughád. In the same way the high figure this year for the Panch Maháls is due to a large fire in the village of Chaláli in the Kálol Táluka.

CHAPTER IV.

FINANCIAL RESULTS.

90. The financial results of the year under report as compared with last year are as follows :—

	Receipts.	Expenditure.		Total.	Surplus.
		A.	B.		
	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	7,60,954	98,047	1,66,900	2,64,947	4,96,007
1894-95	7,38,680	96,961	1,78,971	2,75,931	4,62,749
Increase ...	...	...	12,071	10,784	...
Decrease ...	22,274	1,086	...	...	33,258

91. Last year's receipts were inflated by the sale of certain shared forests in the Panch Maháls for Rs. 35,000 and this year B.—Expenditure includes a sum of Rs. 3,247 paid to officers of other provinces but debited to this Circle by the Accountant General. Under these circumstances a decrease of no more than Rs. 33,258 in the surplus is satisfactory.

92. The following statement gives the detail by main heads of receipts in the several divisions of the Circle :—

Division.	Receipts.					Total Receipts.
	I.	II.	III.	IV.	V.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
East Thána, 1893-94 ...	470 12 0	2,03,797 13 2	2,037 15 2	1,693 5 1	5,013 0 9	2,13,012 14 2
Do. 1894-95 ...	110 9 3	2,05,295 15 7	884 8 10	3,290 5 10	6,973 6 0	2,16,554 13 6
West Thána, 1893-93 ...	1,191 12 0	3,13,893 15 9	349 7 7	13 1 6	10,967 2 0	3,26,416 0 10
Do. 1894-95 ...	791 13 9	3,66,153 11 0	586 2 7	114 3 1	6,133 12 8	3,73,779 11 1
Surat, 1893-94 ...	24,361 14 4	79,360 11 3	619 4 9	1 13 4	1,204 8 2	1,05,548 3 10
Do. 1894-95 ...	36,285 15 1	29,601 11 7	455 15 2	5 1 9	851 1 1	67,199 12 8
Panch Maháls, 1893-94 ...	578 0 9	78,937 3 8	82 4 9	35,001 12 0	1,325 0 5	1,15,924 5 7
Do. 1894-95 ...	12,307 4 9	66,862 12 10	108 7 3	6 0 0	1,360 10 1	80,645 2 11
Working-Plans, 1893-94 ...	.....	.....	.....	.....	0 7 0	0 7 0
Do. 1894-95 ...	.....	.....	.....	.....	14 6 0	14 6 0
Direction, 1893-94 ...	.....	.....	.....	.....	51 14 0	51 14 0
Do. 1894-95 ...	.....	.....	.....	.....	4 11 8	4 11 8
Total, 1893-94 ...	26,602 7 1	6,75,989 11 10	3,089 0 3	36,709 15 11	18,562 10 4	7,60,953 13 5
Total, 1894-95 ...	49,495 10 10	6,67,914 3 0	2,035 1 10	3,415 10 8	15,818 14 4	7,38,679 8 8

EAST AND WEST THÁNA.

93. The increase under II. of Rs. 1,500 and Rs. 52,000 are due to better prices obtained for coupes in the East and West Thána divisions. There is an increase of more than half a lákh in the receipts of these two divisions, which is most satisfactory, and shows that the system of exploitation adopted continues to work well.

SURAT.

94. The large increase under I. (Rs. 12,000) was due to the sale of stock in hand at the Wágrech Depôt (1,082 khandis of teak from the Dáng forests, which were sold during ths year at Rs. 13-10-0, a fair but by no means a high price).

95. In the Upper Dángs it has been the custom to allow purchasers from above ghâts to remove timber from the forests on permits. The system was one of very old standing and many abuses had crept in, and it was determined to make a change. The most objectionable feature of the system was that the permit-holder felled the selected tree and took so much of it (often very little) as he pleased and left the rest to rot in the forest and to feed the annual fires. Permit-holders were therefore called upon to remove all the marketable wood of the trees they felled, paying for the material according to a fixed scale of prices. Unfortunately, the small above-ghâts purchasers had settled down to a system of obtaining their purchases through 5 or 6 dalláls instead of direct from the department. In fact "permits" for considerable quantities were annually taken out by these few "contractors" and the small purchasers then felled and removed each what he required by agreement with the contractor and working as his "servant." On the introduction of the new rule these 'contractors' refused unanimously to take out permits, and the small purchasers were not accustomed to apply direct to the department, with the result that the Upper Dáng forests remained practically unworked. The loss of revenue is to be deplored, but it will have been usefully incurred even though it be repeated in the coming season if the old system can be ultimately purged of the objectionable conditions which had sprung up under it. Unfortunately scarcity of local labour and the disinclination of outsiders to enter these unhealthy forests for daily wages militate against successful departmental working, but should the permits not be taken up on the new conditions this year, an attempt will be made to work departmentally. The loss of revenue amounted to nearly half a lákh.

PANCH MAHÁLS.

96. There was an increase of Rs. 1,200 under I., due to sale of material felled in clearing boundary lines, which work was carried on to a greater extent this year than last, and through more valuable forests. Unfortunately owing to mistakes made in defining areas of occupied and unoccupied waste the teak growth in which was to be sold two or three contracts could not be given resulting in a short revenue by Rs. 12,000 under II. The inflation of the revenue last year under IV. by Rs. 35,000, has already been referred to above. Deducting this there is practically no difference in the gross revenue of the two years.

97. The detail by main heads of A.—Expenditure on Conservancy and Works in the several divisions is given in the following statement:—

Division.		Expenditure A. Conservancy and Works.								Total.
		A. I.	A. II.	A. III.	A. V.	A. VI.	A. VII.	A. VIII.	A. IX.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
East Thána	1893-94.	172 9 0	2,984 13 4	17 13 0	135 2 2	57 5 0	998 2 6	4,963 9 9	1,269 0 6	10,598 7 0
Do.	1894-95.	36 8 0	2,486 2 0	23 15 6	728 15 7	109 8 0	542 11 0	7,501 0 9	1,620 9 2	13,049 6 0
West Thána	1893-94.	895 14 4	5,672 3 2	68 4 3	.....	39 7 0	669 10 9	10,309 11 2	3,400 11 4	21,055 14 0
Do.	1894-95.	241 5 0	6,155 14 8	42 12 6	.....	81 5 0	490 9 0	5,707 7 1	688 11 7	12,030 6 8
Surat	1893-94.	10,554 8 11	2,991 1 9	15 1 11	15,645 7 0	201 0 0	4,187 2 5	3,760 14 11	501 11 10	43,857 0 9
Do.	1894-95.	12,400 7 2	2,890 5 1	23 11 9	18,198 13 2	180 1 6	8,398 5 5	4,531 5 8	732 15 6	47,356 1 3
Panch Mahâls	1893-94.	39 1 0	718 6 3	2 0 0	.....	60 9 9	1,472 8 4	1,881 5 8	669 3 2	4,843 3 2
Do.	1894-95.	431 12 4	763 4 8	5 0 0	.....	239 3 3	703 7 0	3,482 9 1	515 7 10	6,145 12 2
Working Plans	1893-94.	.....	.....	.....	.....	.....	.....	5,748 11 5	.....	5,748 11 5
Do.	1894-95.	.....	.....	.....	.....	.....	.....	7,111 1 11	.....	7,111 1 11
Direction	1893-94.	.....	.....	.....	.....	132 5 0	.....	124 5 3	2 0 0	258 10 3
Do.	1894-95.	.....	28 6 0	.....	.....	20 8 0	.....	.....	.....	48 14 0
Bombay Forest Survey	1893-94.	.....	.....	.....	.....	.....	.....	11,684 15 8	.....	11,684 15 8
Do.	1894-95.	.....	.....	.....	.....	.....	.....	11,219 2 7	.....	11,219 2 7
Total,	1893-94.	17,662 1 3	12,366 8 6	103 2 11	15,780 9 2	490 10 9	7,327 8 0	38,473 9 10	5,842 10 10	98,046 13 3
Total,	1894-95.	13,110 0 6	12,329 0 5	97 7 9	18,927 12 9	630 9 0	10,135 0 5	39,552 11 1	2,180 1 11	96,960 12 7

EAST THÁNA.

98. There is an increase of Rs. 2,500, which is due to a larger proportion of the cost of forest settlement being debited to this division, Mr Orr having been at work in it during the whole season.

WEST THÁNA.

99. There is a decrease of Rs. 9,000 due to a decrease in the cost of forest settlement as explained above, decreased expenditure on fencing, wire, &c., last year's figure having been at the same time inflated by debit of Rs. 2,000 for law charges and payments on account of uniforms for the year 1892-93.

SURAT.

100. The enhanced rate of payment to the Dáng Rájas came into full force during the year and this, together with the cost of a rest-house built at Mándvi, caused an increase under *A-V* and *A-VII* of Rs. 6,500, but in last year's accounts a large sum was debited on account of working in 1892-93 resulting in an apparent decrease of expenditure under *A-I* of Rs. 4,000.

PANCH MAHA'LS.

101. This division shows an increased expenditure of Rs. 1,300, entirely due to the cost of the increased work in clearing boundaries undertaken during the year.

WORKING PLANS.

102. Last year the establishments were absent for a portion of the season in the Central Circle to which their cost for that period was debited. This year the whole 12 months' cost has been borne by the Northern Circle; hence the increased expenditure of Rs. 1,500.

103. On the whole the A.—Expenditure of the Circle corresponds very fairly with that of last year. B.—Expenditure (Establishment) however has increased by Rs. 12,000. Of this, Rs. 3,247 is expenditure on account of other provinces debited to this Circle and the remainder represents for the most part the pay of a Fourth Grade Extra Assistant Conservator allowed to this Circle to hold charge of the Dáhánu Sub-division of West Thána.

104. The following statement gives the financial results of the Northern Circle for the past 10 years :—

Year.	Receipts.	Expenditure.			Net Revenue.
		A.	B.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
1884-85	4,98,329	1,78,621	80,624	2,59,245	2,33,925
1885-86	5,25,484	76,742	1,42,953	2,09,695	3,15,789
1886-87	4,43,157	89,724	1,44,507	2,34,231	2,08,926
1887-88	4,73,104	85,645	1,45,407	2,31,052	2,42,052
1888-89	5,78,425	88,924	1,47,364	2,36,288	3,42,137
1889-90	5,96,066	93,419	1,45,341	2,38,760	3,57,306
1890-91	6,37,408	1,04,809	1,39,880	2,44,689	3,92,719
1891-92	6,14,270	93,399	1,30,089	2,23,488	3,90,782
1892-93	6,82,884	1,38,639	1,96,486	3,35,125	3,47,759
1893-94	7,60,953	98,047	1,66,899	2,64,946	4,96,007
1894-95	7,38,680	96,961	1,78,971	2,75,932	4,62,748